



**WHOLESALE CERTIFICATION OF NPM BRANDS**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 23504 (12-2015)

This return must be filed on or before the 15th day of the month following the quarter during which the cigarettes and roll-your-own were sold.

Individual or Business Name, Mailing Address, City, State, Zip Code (enter name as it appears on the Cigarette and Tobacco Products License.)	For the month of	Year
	Employer ID or Social Security Number	Cigarette and Tobacco Products License Number
	Contact Name	Daytime Telephone Number

Month	Enter Brand Name here: _____	Enter Brand Name here: _____	Enter Brand Name here: _____	Enter Brand Name here: _____	Enter Brand Name here: _____
<b>Total Cigarettes</b>					

I certify, by my signature, the number of cigarettes reported above represents the cigarettes, identified as NPM products, taxed in the state of North Dakota for this time period.

**PRIVACY ACT NOTIFICATION**

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-36-18, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

Name \_\_\_\_\_

Date \_\_\_\_\_

## Instructions for Wholesalers Certification of NPM Brands

1. All wholesalers must submit a certification regardless of whether they have brands to report.
2. All reporting is to be done by individual sticks, not packs or cartons on taxable North Dakota sales, not purchases, in the reporting period.
3. Review brands to determine whether subject to certification. A brand list is available at [www.nd.gov/tax](http://www.nd.gov/tax). Select Tobacco from the menu on the homepage then from the drop down list select Publications. Under Brand Information open Participating Manufacturers Brand List. **If the brand is on the list it need not be reported for certification.**
4. Enter the months being certified and then enter the specific brand in the Brand Name column heading. All members of a brand family will be reported under one brand name.
5. For RYO product brand names convert the ounces sold and taxed in North Dakota to individual cigarettes using the regular .09 grams/cigarette factor.
6. Place the number of individual cigarettes sold and taxed in North Dakota in the reporting period under the corresponding brand name. Units sold will be those invoiced to the customer in a reporting period even though they may still be on a truck and not yet delivered.
7. Contact Brian Schumacher at 701-328-3343 or at [bjschumacher@nd.gov](mailto:bjschumacher@nd.gov) if there are any questions regarding the form or brand names.